

judgment?

SENATOR BERNARD-STEVENS: That is the way that I would, if I understand your question correctly, the answer would be yes. In other words the money that they were going to lose in regard to the, or the money that they were going to lose that they normally would have gained through their normal taxing purposes, but they are going to lose in regards to the railroad lawsuit is how that would work.

SENATOR SCHMIT: I'm not an experienced county commissioner, but it seems to me, Senator, that I have noticed that the county boards are able to transfer money from one area...one department to another. And I guess I'm a little concerned about that. I'm not sure that that kind of language that is necessary to prohibit that is in this bill. I guess...Was there any consideration to including all other centrally assessed taxpayers in this situation, or is this, in fact, class legislation? Are we in danger there again?

SENATOR BERNARD-STEVENS: Senator Schmit, I'm sorry. I was in conversation and I missed the question.

SENATOR SCHMIT: Well, I guess I've got it on the record and maybe I can come back to it later. But another question, how many political subdivisions at the present time are using the 5 percent overlay out of the prior year's delinquent taxes, or does anyone know how they use that, or do they use it?

SENATOR BERNARD-STEVENS: Senator, I'm not aware of how many. All I do know is that there is the 5 percent cap for deficient or delinquent taxes.

SENATOR SCHMIT: Okay, okay, thank you, Senator Bernard-Stevens. I know you have a problem which you are trying to address, Senator Bernard-Stevens. And again I'm sympathetic. I think that you ought to read very carefully that language, estimated tax loss due to anticipated or pending litigation. I think that might again be an invitation to difficulty. It may very well cause more problems than it resolves, and I would certainly ask you to take a very long, hard look at it, and you might want to get some expert opinion from I don't know who. But I would certainly take a good look at it because I think when we start to budget for an anticipated, anticipated, pending is one thing, but an anticipated litigation, we are giving the subdivision a